

**GOVERNMENT**

**SIKKIM**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Thursday 1st April, 2010**

**No. 115**

**FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
GOVERNMENT OF SIKKIM  
TASHILING, GANGTOK**

**No:337/FIN/DSSL/972**

**Date : 1<sup>st</sup> April, 2010**

**NOTIFICATION**

In exercise of the powers conferred by sub-rule (1) of rule 6 of the Sikkim On-line Gaming (Regulation) Rules, 2009, the State Government hereby notifies that the online gaming and sports gaming levy shall be payable by the licensee to the State Government at the rate of 10(ten) percent of the gross gaming yield or 5(five) crore rupees, whichever is higher.

2. The above levy rate will be applicable for a period of 1 (one) year with effect from date of issue of this Notification and will be subject to review and revision by the State Government from time to time as prescribed under the rules.

3. It is clarified that the minimum assured revenue payable to the Government is 5 (five) crore rupees per annum. While calculating the gross gaming yield due attention is drawn to sub-section (1) of section 10 of the Sikkim On-line Gaming (Regulations) Act, 2008 which stipulates that all promotional or free bets or stakes shall be excluded, i.e. not taken into account and also to sub-section (3) of section 10 of the said Act which stipulates the inclusion of gross gaming yield of such person/company as mentioned in the said sub-section.

**R. Ongmu, IAS  
Principal Secretary,  
Finance, Revenue & Expenditure Department**